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**FAKTOR PENENTU MATLAMAT KERJAYA SEBAGAI
AKAUNTAN BERTAULIAH DALAM KALANGAN PELAJAR
PERAKAUNAN DI MALAYSIA**



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UUM
Universiti Utara Malaysia

**DOKTOR FALSAFAH
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2020**

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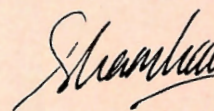
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ABSTRAK

Malaysia menghadapi isu kekurangan akauntan bertauliah yang serius berikutan hanya sebahagian kecil graduan perakaunan memilih berkerjaya dalam profesion perakaunan. Situasi ini membimbangkan kerana jumlah terkini profesional perakaunan hanyalah 36,976 orang, jauh dari sasaran 60,000 akauntan sebagaimana diperlukan sejajar dengan pelaksanaan Program Transformasi Ekonomi (PTE) dan Transformasi Nasional 50 (TN50). Laporan dan kajian terdahulu menunjukkan bahawa punca utama masalah ini adalah minat yang rendah dalam kalangan pelajar perakaunan untuk menceburi profesion perakaunan. Dengan berlandaskan Teori Kerjaya Kognitif Sosial (TKKS), objektif kajian ini adalah untuk menentukan sama ada ciri personaliti, pengalaman pembelajaran, efikasi sendiri, jangkaan hasil, dan minat, dapat menerangkan matlamat kerjaya pelajar sebagai akauntan bertauliah (*Chartered Accountant*). Kaedah tinjauan dan soal selidik telah digunakan bagi tujuan kutipan data. Analisis pemodelan persamaan berstruktur (SEM) dilakukan terhadap 376 responden yang terpilih melalui persampelan mudah. Keputusan kajian menunjukkan bahawa konstruk ciri-ciri personaliti neurotisisme, keterbukaan, dan kesetujuan serta minat mempunyai hubungan yang signifikan dengan matlamat kerjaya. Hasil analisis juga mendapati konstruk minat mempunyai pengaruh pengantara (*mediator*) yang signifikan ke atas hubungan antara efikasi sendiri, jangkaan hasil, dan matlamat kerjaya. Seterusnya, konstruk pengalaman pembelajaran turut mempengaruhi efikasi sendiri secara signifikan. Penemuan ini adalah selari dengan saranan teori dan konsisten dengan kajian-kajian terdahulu dalam bidang perakaunan mahu pun bidang-bidang lain. Dapatan kajian ini menyediakan cadangan yang konkrit kepada badan profesional perakaunan, Kementerian Pengajian Tinggi (KPT) dan pusat-pusat pengajian perakaunan, untuk membentuk strategi yang lebih efektif bagi menarik lebih ramai individu menceburi profesion perakaunan.

Kata Kunci: Akauntan Bertauliah, Matlamat Kerjaya, PLS-SEM, Profesion Perakaunan.

ABSTRACT

Malaysia faces a serious shortage of qualified accountants as only a small number of accounting graduates choose to pursue a career in the accounting profession. This situation is alarming as the current number of accounting professionals is just 36,976, far from the target of 60,000 accountants as required in line with the implementation of the Economic Transformation Program (ETP) and National Transformation 50 (NT50). Previous reports and studies have shown that the main cause of this problem is due to low interest among accounting students to venture into the accounting profession. Based on Social Cognitive Career Theory (SCCT), the objectives of the study are to determine whether personality traits, learning experiences, self-efficacy, outcome expectation, and interest, could explain the career goals of a student as a Chartered Accountant. Survey and questionnaire methods are used for data collection purposes. Structural Equation Modeling (SEM) analysis is performed on 376 selected respondents via convenient sampling. The results of the study show that the construct of personality traits of neuroticism, openness, and agreeableness along with interest have a significant relationship with career goals. The analysis also indicates that the construct of interest had a significant mediating effect on the relationship between self-efficacy, outcome expectation, and career goals. Furthermore, the construct of learning experience also significantly affects self-efficacy. These findings are in line with the proposed theory and consistent with previous studies in accounting as well as other areas. The findings of this study provide concrete recommendations to the accounting professional body, Ministry of Higher Education (MOHE) and accounting schools, to formulate more effective strategies to attract more individuals to join the accounting profession.

Keywords: Chartered Accountant, Career Goals, PLS-SEM, Accounting Profession

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ISI KANDUNGAN

KEBENARAN MENGGUNA.....	ii
ABSTRAK	iii
ABSTRACT	iv
PENGHARGAAN	v
ISI KANDUNGAN	vi
SENARAI JADUAL	x
SENARAI RAJAH	xi
SENARAI SINGKATAN	xii
BAB 1 PENGENALAN.....	1
1.1 Pendahuluan	1
1.2 Latar Belakang Kajian.....	1
1.3 Penyataan Masalah.....	5
1.4 Persoalan Kajian.....	13
1.5 Objektif Kajian.....	14
1.6 Sumbangan Kajian	15
1.7 Skop Kajian	18
1.9 Definisi Terma Kajian.....	19
1.10 Organisasi Tesis	21
BAB 2 SOROTAN KARYA	23
2.1 Pengenalan	23
2.2 Profesion Akauntan di Malaysia	23
2.3 Matlamat Kerjaya (Career Goal).....	31
2.3.1 Faktor Mempengaruhi Matlamat Kerjaya Bidang Perakaunan.....	37
2.4 Personaliti	40
2.4.1 Kajian Personaliti Bidang Perakaunan.....	46
2.5 Efikasi Kendiri (Self Efficacy).....	53
2.6 Jangkaan Hasil (Outcome Expectation).....	61
2.7 Minat (Interest).....	65
2.8 Pengalaman Pembelajaran (Learning Experience)	72
2.9 Teori Kerjaya	79
2.9.1. Teori Kerjaya Kognitif Sosial (TKKS)	80
2.10 Rumusan	86

BAB 3 PENGKAEDAHAN KAJIAN	87
3.1 Pengenalan	87
3.2 Pembangunan Rangka Kerja Teoretikal dan Hipotesis.....	87
3.3 Pembangunan Hipotesis	90
3.3.1 Hubungan Ciri Personaliti dan Matlamat Kerjaya	90
3.3.2 Hubungan Pengalaman Pembelajaran dan Efikasi Kendiri	94
3.3.3 Hubungan Efikasi Kendiri dan Minat	97
3.3.4 Hubungan Efikasi Kendiri dan Matlamat Kerjaya.....	99
3.3.5 Hubungan Jangkaan Hasil dan Minat	102
3.3.6 Hubungan Jangkaan Hasil dan Matlamat Kerjaya	104
3.3.7 Hubungan Minat dan Matlamat Kerjaya.....	109
3.3.8 Minat sebagai Pengantara Hubungan Efikasi Kendiri dan Matlamat Kerjaya	112
3.3.9 Minat sebagai Pengantara Hubungan Jangkaan Hasil dan Matlamat Kerjaya	114
3.4 Definisi Operasional dan Pengukuran Pemboleh ubah.....	116
3.4.1 Ukuran Pemboleh ubah Endogen (Pemboleh ubah Bersandar).....	117
3.4.2 Ukuran Pemboleh ubah Eksogen (Tidak Bersandar)	118
3.5 Strategi dan Kaedah Kutipan Data.....	126
3.5.1 Pengumpulan Data	127
3.5.2 Penyusunan Soal Selidik	128
3.6 Populasi dan Pensampelan	131
3.6.1 Populasi.....	132
3.6.2 Pensampelan.....	133
3.6.3 Teknik Pensampelan	134
3.6.4 Prosedur Pengumpulan Data	136
3.7 Analisis Kebolehpercayaan.....	137
3.8 Analisis Kesahan.....	139
3.9 Prosedur Analisis Data.....	141
3.9.1 Structural Equation Modeling (SEM)	142
3.9.2 Statistik Deskriptif	144
3.10 Kajian Rintis	144
3.11 Rumusan	147

BAB 4 DAPATAN DAN PERBINCANGAN KAJIAN	148
4.1 Pengenalan 148	
4.2 Profil Responden	148
4.3 Penyaringan Data	151
4.3.1. Ujian Kenormalan	152
4.3.2 Lineariti (Linearity).....	153
4.3.3 Kehomoskedastian (Homoscedisity).....	154
4.3.4 Multikolineariti	155
4.4 Pendekatan Partial Least Square-Structural Equation Modeling (PLS-SEM)...	158
4.4.1 Penilaian Model Pengukuran (Model Luaran).....	158
4.4.2 Kesahan Kandungan.....	159
4.4.3 Kesahan Konvergen	160
4.4.4 Kesahan Diskriminan	162
4.4.5 Pembinaan Model Struktural.....	165
4.4.6 Kesan Saiz (Effect Size).....	165
4.4.7 Peramalan Kerelevanan Model	167
4.5 Analisis Deskriptif Pemboleh ubah Kajian	168
4.6 Analisis Ujian-T Pemboleh ubah Kajian.....	170
4.6.1 Jantina	171
4.6.2 Universiti Penyelidikan dan Universiti Bukan Penyelidikan.....	171
4.6.3 Ahli Keluarga Dengan Kelayakan Profesional dan Tanpa Kelayakan Profesional	172
4.7 Analisis Model Berstruktur Laluan Koefisien bagi Pengujian Hipotesis	173
4.7.1 Pengujian Hipotesis dan Laluan Koefisien bagi Hipotesis Langsung	174
4.7.2 Keputusan Analisis Ujian Pengantara (Mediator)	181
4.8 Rumusan Ujian Hipotesis.....	184
4.9 Rumusan	187
BAB 5 PERBINCANGAN DAN KESIMPULAN	189
5.1 Pengenalan	189
5.2 Ringkasan Kajian	189
5.3 Keputusan dan Objektif Kajian.....	192
5.3.1 Objektif Pertama: Mengenal pasti Hubungan Ciri Personaliti, Efikasi Kendiri, Jangkaan Hasil, Minat, dan Matlamat Kerjaya.	192

5.3.2 Objektif Kedua: Pengalaman Pembelajaran sebagai Pemboleh ubah Anteseden kepada Efikasi Kendiri	201
5.3.3 Objektif Ketiga: Minat Sebagai Pengantara (Mediator) dalam Hubungan antara Efikasi Kendiri dan Matlamat Kerjaya.....	203
5.3.4 Objektif Keempat: Minat Sebagai Pengantara (Mediator) dalam Hubungan antara Jangkaan Hasil dan Matlamat Kerjaya	204
5.4 Implikasi Kajian	205
5.4.1 Implikasi Praktikal	205
5.4.2 Implikasi Teori	209
5.4.3 Implikasi Kepada Pengukuran	210
5.5 Limitasi Kajian.....	211
5.6 Cadangan Kajian Lanjutan.....	213
5.7 Rumusan	214
RUJUKAN	216
LAMPIRAN (SOAL SELIDIK)	240



SENARAI JADUAL

Jadual 2.1	Senarai IPT Dengan Pengiktirafan MIA	26
Jadual 2.2	Bilangan Akauntan Bertauliah Berdaftar Dengan MIA	28
Jadual 2.3	Keahlian MIA Mengikut Institusi Pengajian Tinggi (2016)	30
Jadual 3.1	Bilangan Instrumen	122
Jadual 3.2	Instrumen Pengukuran Pemboleh ubah Endogen dan Pemboleh ubah Eksogen	122
Jadual 3.3	Ringkasan Soal Selidik	131
Jadual 3.4	Bilangan Pelajar Tahun Akhir Bidang Perakaunan Mengikut IPT	134
Jadual 3.5	Responden Diperlukan bagi Kajian Soal Selidik	136
Jadual 3.6	Jadual Kebolehpercayaan Instrumen Kajian	138
Jadual 3.7	Analisis Kebolehpercayaan Instrumen Kajian Rintis (n=60)	146
Jadual 4.1	Profil Demografi Responden	151
Jadual 4.2	Hasil Ujian Statistik Kepencongan dan Kurtosis Pemboleh ubah (N=376)	153
Jadual 4.3	Hasil Ujian Kehomokedastian	155
Jadual 4.4	Ujian Multikolineariti Pemboleh ubah Kajian (n=376)	156
Jadual 4.5	Ujian Korelasi Semua Pemboleh ubah Kajian (n=376)	170
Jadual 4.6	Keputusan Model Pengukuran (Outer Model)	161
Jadual 4.7	Analisis Kesahan Diskriminan Kriteria Fornell-Lacker	164
Jadual 4.8	Kesan Saiz f^2 Terhadap Matlamat Kerjaya (Konstruk Endogen)	166
Jadual 4.9	Kesan Saiz f^2 Terhadap Efikasi Kendiri (Konstruk Endogen)	166
Jadual 4.10	Kesan Saiz f^2 Terhadap Minat (Konstruk Endogen)	166
Jadual 4.11	Model Peramalan Kerelevanan	168
Jadual 4.12	Pengelasan Tahap Persetujuan	168
Jadual 4.13	Statistik Deskriptif Pemboleh ubah Kajian (n=376)	170
Jadual 4.14	Analisis Ujian-T Bagi Jantina (n=376)	171
Jadual 4.15	Analisis Ujian-T bagi Universiti Penyelidikan dan Universiti Bukan Penyelidikan(n=376)	172
Jadual 4.16	Analisis Ujian-T bagi Ahli Keluarga Dengan Kelayakan Profesional dan Tanpa Kelayakan Profesional (n=376)	172
Jadual 4.17	Keputusan Ujian Hipotesis Hubungan Langsung	179
Jadual 4.18	Keputusan Hipotesis Pengantara	183
Jadual 4.19	Ringkasan Hipotesis	185
Jadual 4.20	Senarai Hipotesis Kajian	187

SENARAI RAJAH

Rajah 2.1	Laluan Calon Menjadi Akauntan Bertauliah di Malaysia	25
Rajah 2.2	Model Kerjaya Menurut Teori Kerjaya Kognitif Sosial (TKKS)	86
Rajah 3.1	Kerangka Teoretikal	88
Rajah 4.1	Plot Serakan Residual	154
Rajah 4.2	PLS Algoritma Hubungan Langsung	175
Rajah 4.3	Laluan Koefisien	176
Rajah 4.4	PLS Algoritma Hubungan Tidak Langsung.	177
Rajah 4.5	Laluan Koefisien Pengantara	178
Rajah 4.6	Rumusan Dapatan Kajian	186



SENARAI SINGKATAN

AVE	<i>Average Variance Extracted</i>
CA	<i>Chartered Accountant</i>
CB-SEM	<i>Covariance Based-Structural Equation Modelling</i>
CSAP	<i>Committee to Strengthen the Accountancy Profession</i>
EPU	<i>Economic Planning Unit</i>
ETP	<i>Economic Transformation Program</i>
FFM	<i>Five Factor Model</i>
ILMIA	Institut Maklumat dan Analisis Pasaran Buruh
IPT	Institusi Pengajian Tinggi
JAN	Jabatan Akauntan Negara
KPT	Kementerian Pengajian Tinggi
MIA	<i>Malaysian Institute of Accountants</i>
MICPA	<i>Malaysian Institute of Certified Public Accountants</i>
MIDA	<i>Malaysian Investment Development Authority</i>
MyPAC	<i>Pusat Perakaunan Profesional Malaysia</i>
PEMANDU	Unit Pengurusan Prestasi dan Perlaksanaan
PLS-SEM	<i>Partial Least Square- Structural Equational Modeling</i>
STEM	<i>Science, Technology, Engineering and Mathematics</i>
TKS	Teori Kognitif Sosial
TKKS	Teori Kerjaya Kognitif Sosial

BAB 1

Pengenalan

1.1 Pendahuluan

Bab ini membincangkan latar belakang kajian, pernyataan masalah, persoalan, objektif, kepentingan, dan skop kajian. Bahagian awal bab ini dimulai dengan perbincangan berkaitan keperluan dan isu kekurangan akauntan bertauliah di Malaysia. Berdasarkan perbincangan ini, permasalahan kajian dan kewajaran kajian dikemukakan. Bahagian berikutnya menyenaraikan persoalan dan objektif kajian dengan merujuk kepada isu dan permasalahan kajian. Seterusnya, perbincangan menjelaskan kepentingan dan sumbangan kajian dari sudut teori dan implikasi praktikal. Bab ini diakhiri dengan penerangan mengenai susun atur bab dalam tesis.

1.2 Latar Belakang Kajian

Malaysia menetapkan sasaran menjadi sebuah negara maju dengan pendapatan kasar per kapita US\$15,000 pada tahun 2020 (<http://etp.pemandu.gov.my>). Negara merekodkan pertumbuhan ekonomi yang positif dan memberangsangkan untuk tempoh tiga tahun iaitu, 4.3% (2019), 4.7% (2018), dan 5.9% (2017) (BH Online, 2020; Ahmad, Tay, & Rizwan, 2018; MIDA, 2017). Pada tahun 2018, jumlah eksport Malaysia mencatat nilai tertinggi dan pertama kali berjaya melepasi RM90 bilion (RM96.38 bilion), meningkat 17.7% berbanding hanya RM81.86 bilion pada tahun 2017 (BH Online, 2018).

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LAMPIRAN (SOAL SELIDIK)

**HUBUNGAN CIRI PERSONALITI, PENGALAMAN PEMBELAJARAN,
EFIKASI KENDIRI, JANGKAAN HASIL, MINAT DAN MATLAMAT
KERJAYA
SEBAGAI AKAUNTAN BERTAULIAH DI KALANGAN
PELAJAR SARJANA MUDA PERAKAUNAN**



OLEH:

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KOLEJ PERNIAGAAN
UNIVERSITI UTARA MALAYSIA**

Pelajar yang dihormati,

Saya seorang pelajar yang sedang mengikuti pengajian di peringkat Phd di Universiti Utara Malaysia. Borang soal selidik ini sebahagian daripada tinjauan kajian berkaitan “Hubungan ciri personaliti, pengalaman pembelajaran, efikasi sendiri, jangkaan hasil, minat dan matlamat kerja sebagai akauntan bertauliah”.

Kerajaan telah meletakkan sasaran memiliki 65,000 orang akauntan bertauliah pada tahun 2020. Bagaimanapun, sehingga kini hanya terdapat lebih kurang 36,000 orang akauntan bertauliah di negara ini (Malaysian Institute of Accountants, 2016). Walaupun institusi pengajian tinggi (IPT) dalam negara telah berjaya melahirkan ramai graduan bidang perakaunan, namun bilangan mereka yang menceburi kerjaya sebagai akauntan bertauliah masih tidak memuaskan.

Justeru itu, objektif utama kajian ini adalah untuk **mengenalpasti hubungan dan sumbangan faktor-faktor tersebut terhadap matlamat kerjaya sebagai seorang akauntan bertauliah di kalangan pelajar-pelajar bidang perakaunan**. Semoga dapatan kajian ini dapat menghuraikan isu berkaitan matlamat kerjaya dan bilangan akauntan bertauliah yang masih rendah.

Saya memohon jasa baik dan kerjasama anda untuk mengisi soal selidik ini yang mengambil masa lebih kurang 30 minit. Sila jawab **semua soalan** mengikut arahan yang disertakan. Jawapan anda dikategorikan sebagai **sulit** dan hanya akan digunakan untuk tujuan akademik sahaja.

Terima kasih atas kerjasama dan masa yang anda berikan untuk menjawab soal selidik ini. Sekiranya anda mempunyai sebarang soalan, anda boleh menghubungi saya menggunakan emel atau nombor telefon yang tertera.

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BAHAGIAN SATU: Maklumat Peribadi

ARAHAN: Sila tandakan (/) pada ruang kosong mewakili pilihan jawapan anda.

1. Jantina: () Lelaki () Perempuan
2. Institusi Pengajian: _____ (sila nyatakan nama institusi pengajian anda yang terkini)
3. Etnik: () Melayu
 () Cina
 () India
 () Lain-lain, _____ (sila nyatakan)
4. Adakah anda mempunyai ahli keluarga yang bekerja dalam bidang perakaunan?
 () Ya () Tidak
5. Adakah anda mempunyai ahli keluarga yang memiliki kelayakan profesional?
 () Ya () Tidak

Jika jawapan anda “Ya”, sila tandakan (/) pada ruang kerjaya (boleh melebihi daripada satu kerjaya).

- () Perakaunan
- () Perubatan
- () Undang-undang
- () Kejuruteraan
- () Lain-lain, _____ (sila nyatakan)

BAHAGIAN DUA: Ciri Personaliti

ARAHAN: Sila baca setiap perkara di bawah dan nyatakan sama ada anda bersetuju ataupun tidak bersetuju dengan setiap pernyataan yang mencerminkan ciri personaliti anda. Sila nyatakan pilihan jawapan anda dengan **membulatkan nombor** dalam julat yang ditetapkan. Sila jawab **semua soalan**.

1= Sangat tidak setuju

2= Tidak setuju

3= Tidak pasti

4= Setuju

5= Sangat setuju

- | | | | | | |
|---|---|---|---|---|---|
| 1. Saya suka menghadiri majlis sosial. | 1 | 2 | 3 | 4 | 5 |
| 2. Saya bersimpati dengan perasaan orang lain. | 1 | 2 | 3 | 4 | 5 |
| 3. Saya sentiasa lupa untuk meletakkan semula barang di tempat asalnya. | 1 | 2 | 3 | 4 | 5 |
| 4. Saya sentiasa tenang (relax). | 1 | 2 | 3 | 4 | 5 |
| 5. Saya mempunyai daya imaginasi yang baik. | 1 | 2 | 3 | 4 | 5 |
| 6. Saya banyak bercakap. | 1 | 2 | 3 | 4 | 5 |
| 7. Saya suka ambil tahu tentang orang ramai. | 1 | 2 | 3 | 4 | 5 |
| 8. Saya meletakkan barang-barang saya di merata tempat. | 1 | 2 | 3 | 4 | 5 |
| 9. Saya mudah rasa tertekan. | 1 | 2 | 3 | 4 | 5 |
| 10. Saya menghadapi masalah untuk memahami idea yang abstrak. | 1 | 2 | 3 | 4 | 5 |
| 11. Saya berasa selesa di khalayak ramai. | 1 | 2 | 3 | 4 | 5 |
| 12. Saya memberi perhatian kepada hal-hal yang terperinci | 1 | 2 | 3 | 4 | 5 |
| 13. Saya sentiasa risau tentang sesuatu perkara. | 1 | 2 | 3 | 4 | 5 |
| 14. Saya memiliki daya imaginasi yang jelas. | 1 | 2 | 3 | 4 | 5 |
| 15. Saya tidak suka menonjolkan diri. | 1 | 2 | 3 | 4 | 5 |

16. Saya kurang peduli tentang orang lain.	1	2	3	4	5
17. Saya membiarkan barang-barang berselerak.	1	2	3	4	5
18. Saya jarang bersedih.	1	2	3	4	5
19. Saya tertarik dengan idea yang berbentuk abstrak.	1	2	3	4	5
20. Saya suka memulakan perbualan.	1	2	3	4	5
21. Saya berminat dengan masalah orang lain.	1	2	3	4	5
22. Saya menyelesaikan kerja-kerja serta merta.	1	2	3	4	5
23. Saya mempunyai idea yang bernas.	1	2	3	4	5
24. Saya seorang yang lembut hati.	1	2	3	4	5
25. Saya sentiasa bersedia.	1	2	3	4	5
26. Saya mudah tersinggung.	1	2	3	4	5
27. Saya mempunyai kosa kata (vocabulary) yang banyak.	1	2	3	4	5
28. Saya berbual dengan ramai orang dari pelbagai latar belakang di majlis-majlis sosial.	1	2	3	4	5
29. Saya memang suka ambil berat tentang orang lain.	1	2	3	4	5
30. Saya suka keadaan yang tersusun.	1	2	3	4	5
31. Saya sentiasa mengubah 'mood' saya.	1	2	3	4	5
32. Saya cepat memahami sesuatu perkara.	1	2	3	4	5
33. Saya suka menarik perhatian orang terhadap diri saya.	1	2	3	4	5
34. Saya meluangkan masa saya untuk orang lain.	1	2	3	4	5
35. Saya mengabaikan tanggungjawab saya.	1	2	3	4	5
36. Saya mengalami perubahan 'mood' yang kerap.	1	2	3	4	5
37. Saya menggunakan perkataan-perkataan yang sukar.	1	2	3	4	5
38. Saya memahami emosi orang lain.	1	2	3	4	5
39. Saya mengikut jadual.	1	2	3	4	5

40. Saya mudah berasa marah.	1	2	3	4	5
41. Saya meluangkan masa untuk memikirkan kembali tentang sesuatu perkara.	1	2	3	4	5
42. Kehadiran saya menyenangkan orang lain.	1	2	3	4	5
43. Saya teruja (excited) dengan kerja yang saya lakukan.	1	2	3	4	5
44. Saya sering berasa sedih.	1	2	3	4	5
45. Saya mempunyai banyak idea.	1	2	3	4	5



BAHAGIAN TIGA: Pengalaman Pembelajaran

ARAHAN: Sila baca setiap perkara di bawah dan nyatakan sama ada anda bersetuju ataupun tidak bersetuju dengan setiap pernyataan yang mencerminkan pengalaman pembelajaran anda dalam perakaunan. Sila nyatakan pilihan jawapan anda dengan **membulatkan nombor** dalam julat yang ditetapkan. Sila jawab **semua soalan**.

1= Sangat tidak setuju

2= Tidak setuju

3= Tidak pasti

4= Setuju

5= Sangat setuju

- | | | | | | |
|---|---|---|---|---|---|
| 1. Saya sentiasa memperoleh gred yang cemerlang dalam ujian subjek perakaunan. | 1 | 2 | 3 | 4 | 5 |
| 2. Saya selalu mencapai keputusan yang baik dalam subjek perakaunan. | 1 | 2 | 3 | 4 | 5 |
| 3. Saya memperoleh gred yang baik dalam peperiksaan perakaunan sebelum ini. | 1 | 2 | 3 | 4 | 5 |
| 4. Saya menyelesaikan tugas perakaunan saya dengan baik. | 1 | 2 | 3 | 4 | 5 |
| 5. Saya dapat menyiapkan tugas dengan baik, termasuklah tugas yang paling sukar. | 1 | 2 | 3 | 4 | 5 |
| 6. Kejayaan pelajar senior dalam subjek perakaunan mendorong saya untuk menggandakan usaha dalam subjek tersebut. | 1 | 2 | 3 | 4 | 5 |
| 7. Apabila saya melihat cara pensyarah perakaunan saya menyelesaikan masalah, saya boleh bayangkan diri saya menyelesaikan masalah tersebut dengan kaedah yang sama. | 1 | 2 | 3 | 4 | 5 |
| 8. Kejayaan rakan-rakan lain dalam subjek perakaunan mendorong saya untuk menggandakan usaha dalam subjek tersebut. | 1 | 2 | 3 | 4 | 5 |
| 9. Apabila saya melihat cara pelajar lain menyelesaikan masalah perakaunan, saya boleh melihat diri saya menyelesaikan masalah tersebut dengan jalan kerja yang sama. | 1 | 2 | 3 | 4 | 5 |

10. Saya bayangkan diri saya menyelesaikan masalah perakaunan yang mencabar dengan jayanya.	1	2	3	4	5
11. Saya bersaing dengan diri sendiri dalam subjek perakaunan.	1	2	3	4	5
12. Pensyarah perakaunan saya memberitahu bahawa saya pandai dalam mempelajari subjek perakaunan.	1	2	3	4	5
13. Saya diberitahu bahawa saya mempunyai bakat dalam bidang perakaunan.	1	2	3	4	5
14. Ahli keluarga saya yang dewasa telah memberitahu saya bahawa saya seorang pelajar perakaunan yang bagus.	1	2	3	4	5
15. Saya dipuji kerana kebolehan saya dalam perakaunan.	1	2	3	4	5
16. Pelajar lain memberitahu saya bahawa saya bagus dalam mempelajari subjek perakaunan.	1	2	3	4	5
17. Rakan sekelas saya suka bekerjasama dengan saya dalam kelas perakaunan kerana mereka fikir saya cepak dalam subjek ini.	1	2	3	4	5
18. Saya berasa tertekan apabila berada di dalam kelas perakaunan.	1	2	3	4	5
19. Saya berasa gementar apabila berada di dalam kelas perakaunan.	1	2	3	4	5
20. Kerja-kerja perakaunan memenatkan saya.	1	2	3	4	5
21. Saya mula berasa tertekan sebaik sahaja saya memulakan kerja perakaunan.	1	2	3	4	5
22. Fikiran saya menjadi kosong sehingga saya tidak dapat berfikir dengan jelas apabila melakukan kerja-kerja perakaunan.	1	2	3	4	5
23. Saya mengalami kemurungan apabila saya memikirkan tentang mempelajari perakaunan.	1	2	3	4	5
24. Seluruh tubuh badan saya menjadi tegang apabila saya membuat kerja perakaunan.	1	2	3	4	5

BAHAGIAN EMPAT: Efikasi Kendiri

ARAHAN: Sila baca setiap perkara di bawah dan nyatakan sama ada anda bersetuju ataupun tidak bersetuju dengan setiap pernyataan yang mencerminkan efikasi kendiri anda dan matlamat kerjaya sebagai seorang akauntan bertauliah. Sila nyatakan pilihan jawapan anda dengan **membulatkan nombor** dalam julat yang ditetapkan. Sila jawab **semua soalan**.

1= Sangat tidak setuju

2= Tidak setuju

3= Tidak pasti

4= Setuju

5= Sangat setuju

- | | | | | | | |
|----|---|---|---|---|---|---|
| 1. | Saya menjangkakan yang saya mampu bekerja dengan baik sebagai seorang akauntan bertauliah. | 1 | 2 | 3 | 4 | 5 |
| 2. | Saya berkeyakinan yang saya mampu menjadi seorang akauntan bertauliah selepas tamat pengajian. | 1 | 2 | 3 | 4 | 5 |
| 3. | Saya berkebolehan untuk menjadi seorang akauntan bertauliah selepas tamat pengajian. | 1 | 2 | 3 | 4 | 5 |
| 4. | Saya berkebolehan untuk mempelajari kemahiran yang diperlukan untuk mengendalikan kerja-kerja tertentu sebagai seorang akauntan bertauliah. | 1 | 2 | 3 | 4 | 5 |
| 5. | Saya yakin saya akan bekerja dengan jayanya sebagai seorang akauntan bertauliah. | 1 | 2 | 3 | 4 | 5 |
| 6. | Kerja-kerja yang saya akan lakukan sebagai seorang akauntan bertauliah akan menjadi sangat mudah bagi saya. | 1 | 2 | 3 | 4 | 5 |

BAHAGIAN LIMA: Jangkaan Hasil

ARAHAN: Sila baca setiap perkara di bawah dan nyatakan sama ada anda bersetuju ataupun tidak bersetuju dengan setiap pernyataan yang mencerminkan jangkaan hasil dan matlamat kerjaya sebagai seorang akauntan bertauliah. Sila nyatakan pilihan jawapan anda dengan **membulatkan nombor** dalam julat yang ditetapkan. Sila jawab **semua soalan**.

1= Sangat tidak setuju

2= Tidak setuju

3= Tidak pasti

4= Setuju

5= Sangat setuju

- | | | | | | | |
|----|---|---|---|---|---|---|
| 1. | Jaminan kerjaya penting dalam menentukan matlamat kerjaya saya. | 1 | 2 | 3 | 4 | 5 |
| 2. | Kepuasan kerjaya penting dalam menentukan matlamat kerjaya saya. | 1 | 2 | 3 | 4 | 5 |
| 3. | Kerjaya yang menarik penting dalam menentukan matlamat kerjaya saya. | 1 | 2 | 3 | 4 | 5 |
| 4. | Kerjaya yang mencabar penting dalam menentukan matlamat kerjaya saya. | 1 | 2 | 3 | 4 | 5 |
| 5. | Kenaikan pangkat penting dalam menentukan matlamat kerjaya saya. | 1 | 2 | 3 | 4 | 5 |
| 6. | Gaji penting dalam menentukan matlamat kerjaya saya. | 1 | 2 | 3 | 4 | 5 |
| 7. | Prospek kerjaya penting dalam menentukan matlamat kerjaya saya. | 1 | 2 | 3 | 4 | 5 |
| 8. | Taraf kerjaya penting dalam menentukan matlamat kerjaya saya. | 1 | 2 | 3 | 4 | 5 |

BAHAGIAN ENAM: Minat

ARAHAN: Sila baca setiap perkara di bawah dan nyatakan sama ada anda bersetuju ataupun tidak bersetuju dengan setiap pernyataan yang mencerminkan minat anda dan matlamat kerjaya sebagai seorang akauntan bertauliah. Sila nyatakan pilihan jawapan anda dengan **membulatkan nombor** dalam julat yang ditetapkan. Sila jawab **semua** soalan.

1= Sangat tidak setuju

2= Tidak setuju

3= Tidak pasti

4= Setuju

5= Sangat setuju

- | | | | | | |
|---|---|---|---|---|---|
| 1. Menceburi profesion perakaunan sebagai seorang akauntan bertauliah selepas tamat pengajian merupakan sesuatu yang menarik minat saya. | 1 | 2 | 3 | 4 | 5 |
| 2. Bekerja dalam profesion perakaunan sebagai seorang akauntan bertauliah selepas tamat pengajian menarik minat saya. | 1 | 2 | 3 | 4 | 5 |
| 3. Bekerja dalam profesion perakaunan sebagai seorang akauntan bertauliah selepas tamat pengajian merupakan satu pilihan kerjaya yang menarik untuk saya. | 1 | 2 | 3 | 4 | 5 |
| 4. Saya berminat untuk bekerja dalam profesion perakaunan sebagai seorang akauntan bertauliah selepas tamat pengajian. | 1 | 2 | 3 | 4 | 5 |

BAHAGIAN TUJUH: Matlamat Kerjaya

ARAHAN: Sila baca setiap perkara di bawah dan nyatakan sama ada anda bersetuju ataupun tidak bersetuju dengan setiap pernyataan yang mencerminkan matlamat kerjaya anda sebagai seorang akauntan bertauliah. Sila nyatakan pilihan jawapan anda dengan **membulatkan nombor** dalam julat yang ditetapkan. Sila jawab **semua soalan**.

1= Sangat tidak setuju

2= Tidak setuju

3= Tidak pasti

4= Setuju

5= Sangat setuju

- | | | | | | | |
|----|---|---|---|---|---|---|
| 1. | Saya berhasrat untuk menjadi seorang akauntan bertauliah selepas tamat pengajian. | 1 | 2 | 3 | 4 | 5 |
| 2. | Saya akan cuba untuk menjadi seorang akauntan bertauliah selepas tamat pengajian. | 1 | 2 | 3 | 4 | 5 |
| 3. | Menjadi seorang akauntan bertauliah selepas tamat pengajian adalah sesuatu yang saya rancang untuk lakukan. | 1 | 2 | 3 | 4 | 5 |
| 4. | Saya berhasrat untuk menyertai (<i>join</i>) kerjaya sebagai akauntan bertauliah selepas tamat pengajian. | 1 | 2 | 3 | 4 | 5 |

**TERIMA KASIH KERANA MEMBERI KERJASAMA
MENJAWAB SOAL SELIDIK INI.**